

PERFORMANCE AUDIT  
OF  
SELECTED STATE UNIVERSITIES' REPORTING  
OF ENROLLMENT AND OTHER HIGHER EDUCATION  
INSTITUTIONAL DATA INVENTORY (HEIDI) DATA  
Fiscal Year 1999-2000

## EXECUTIVE DIGEST

# SELECTED STATE UNIVERSITIES' REPORTING OF ENROLLMENT AND OTHER HEIDI DATA

INTRODUCTION	This report, issued in June 2001, contains the results of our performance audit* of Selected State Universities' Reporting of Enrollment and Other Higher Education Institutional Data Inventory (HEIDI) Data, including the provisions of the appropriations acts for higher education and the State Budget Office (SBO) annual budget letter, for fiscal year 1999-2000.
AUDIT PURPOSE	This performance audit was conducted under the provisions of Section 701, Act 298, P.A. 2000, which mandates that the Auditor General audit enrollments at five public universities.
BACKGROUND	<p>The 15 State universities are required to report certain enrollment and other HEIDI data to the Legislature and SBO on a fiscal year basis. Instructions for reporting the data are included in the boilerplate of the annual appropriations act for higher education and in the SBO annual budget letter to State universities.</p> <p>The State budget director and the House and Senate Fiscal Agencies made substantial changes to the requirements for reporting enrollment and other HEIDI data</p>

\* See glossary at end of report for definition.

starting in fiscal year 1998-99. This was the second reporting period after the changes were made to merge the HEIDI database with the federal Integrated Postsecondary Education Data System to eliminate duplicate reporting systems.

For fiscal year 1999-2000, gross appropriations to the 15 State universities totaled \$1,499,659,809 and the total number of fiscal year equated students enrolled at the 15 universities was 227,995. For the 5 selected universities audited for fiscal year 1999-2000, gross appropriations totaled \$550,681,079 and the total number of fiscal year equated students enrolled was 82,931.

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**AUDIT OBJECTIVE  
AND CONCLUSION**

**Audit Objective:** To assess the accuracy of the State universities' reporting of selected enrollment and other HEIDI data as required by the annual appropriations act for higher education and the SBO annual budget letter to universities.

**Conclusion:** Our assessment disclosed that 4 of the 5 universities generally reported selected enrollment and other HEIDI data as required. However, our assessment disclosed one material misstatement\*:

- Michigan Technological University (MTU) did not include in its tuition and fee report to SBO its required computing access fee that was assessed resident undergraduate students. As a result, SBO was unaware that MTU increased resident undergraduate tuition and fees in excess of 3% for fiscal year 1999-2000, which, according to provisions in the appropriations act boilerplate, required a reduction of approximately \$778,000 in MTU's fiscal year 2000-01 State appropriations. (Finding 1)

\* See glossary at end of report for definition.

Our assessment also disclosed reportable conditions\* related to university compliance with reporting requirement changes, definitions in reporting instructions, and the enrollment count date (Findings 2 through 4).

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AUDIT SCOPE AND  
METHODOLOGY

Our audit scope was to examine 5 of the 15 State universities' records supporting selected enrollment student credit hours and other Higher Education Institutional Data Inventory data relating to tuition and fees and general fund expenditures and transfers reported to the State Budget Office for fiscal year 1999-2000. This included verifying resident undergraduate tuition and fees reported and comparing reported instructional and noninstructional expenditures with the audited financial statements. Our audit was conducted in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included such tests of the records and such other auditing procedures as we considered necessary in the circumstances.

We randomly selected 5 universities for audit:

Central Michigan University  
Grand Valley State University  
Michigan Technological University  
University of Michigan - Ann Arbor  
University of Michigan - Dearborn

We tested fiscal year 1999-2000 reported student credit hours and selected other HEIDI data for accuracy and adherence to the appropriations act and SBO annual budget letter requirements.

\* See glossary at end of report for definition.

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**AGENCY RESPONSES**

Our audit report contains 4 findings and 4 corresponding recommendations. SBO's and the universities' preliminary responses indicate that they agreed with 2 recommendations and disagreed with 2 recommendations.

June 28, 2001

The Honorable Harry Gast, Chairperson  
Senate Appropriations Committee  
Michigan Senate  
and

The Honorable Marc Shulman, Chairperson  
House Appropriations Committee  
Michigan House of Representatives  
State Capitol  
Lansing, Michigan

Ms. Mary Lannoye, State Budget Director  
Department of Management and Budget  
George W. Romney Building  
Lansing, Michigan

Dear Senator Gast, Representative Shulman, and Ms. Lannoye:

This is our report on the performance audit of Selected State Universities' Reporting of Enrollment and Other Higher Education Institutional Data Inventory (HEIDI) Data, including the provisions of Act 93, P.A. 1999; Act 298, P.A. 2000; and the State Budget Office annual budget letter, for fiscal year 1999-2000.

This report contains our executive digest; description of reported data; audit objective, scope, and methodology and agency responses; comment, findings, recommendations, and agency preliminary responses; three exhibits showing student credit hours and average instructional cost per student credit hour, presented as supplemental information; and a glossary of acronyms and terms.

The agency preliminary responses were taken from responses received subsequent to our audit fieldwork. Act 298, P.A. 2000, requires that the audited institutions for which we noted findings develop formal responses within 60 days after release of the audit report.

We appreciate the courtesy and cooperation extended to us by the universities.

Sincerely,

Thomas H. McTavish, C.P.A.  
Auditor General

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## Description of Reported Data

The Legislature established the Higher Education Institutional Data Inventory (HEIDI) to capture enrollment and other data regarding State universities. Examples of information requested by the Legislature through HEIDI include expenditures, revenue, faculty and staff positions and compensation, student population profiles, physical plant specifications, and student credit hours (SCHs). The data reported to the Legislature is organized into tables for convenient reference. The 15 State universities are required to report the data on a fiscal year basis. Instructions for reporting the data are included in the boilerplate of the annual appropriations act for higher education and in the State Budget Office (SBO) annual budget letter to State universities.

The State budget director and the House and Senate Fiscal Agencies made substantial changes to the requirements for reporting enrollment and other HEIDI data starting in fiscal year 1998-99. This was the second reporting period after the changes were made to merge the HEIDI database with the federal Integrated Postsecondary Education Data System to eliminate duplicate reporting systems. We noted the following changes to the reporting instructions:

- a. The reporting categories for SCHs and general fund instructional expenditures were changed from Higher Education General Information Survey (HEGIS) to Classification of Instructional Programs (CIP). In prior fiscal years, the universities used HEGIS categories for State reporting purposes and CIP categories for reporting to the federal government under the Integrated Postsecondary Education Data System. The conversion to CIP categories was implemented, in part, to eliminate the need for universities to maintain two separate databases (HEGIS and CIP) for reporting enrollment and other HEIDI data. Also, reporting SCHs and the related instructional expenditures by CIP category allows for a more detailed comparison between universities.
- b. The methodology used to report SCHs by student level\* was changed. Universities now determine at which student level to report SCHs based on the university assigned level for each course instead of the predominant student level\* of those in a course. In the past, the student level assigned to a course by a university did not always agree with the predominant student level of those enrolled in the course. Also, the student levels for reporting purposes were changed from lower division, upper division, graduate I, and graduate II to lower division, upper division, master's, graduate professional, and doctorate.

- c. The new instructions require universities to report faculty expenditures on a proportionate basis when assigned teaching activity involves more than one CIP category. Prior instructions did not provide guidance for reporting these instructional costs, and the universities generally included the entire cost for the faculty members in the departments in which the faculty members were principally assigned. The new guidance is an attempt to match actual instructional costs to the proper CIP category.

For fiscal year 1999-2000, gross appropriations to the 15 State universities totaled \$1,499,659,809, the total number of SCHs generated was 6,581,392, and the total number of fiscal year equated students enrolled was 227,995:

University	Appropriation *	Student Credit Hours	Fiscal Year Equated Students
Central Michigan University **	\$ 80,478,312	560,806	19,438
Eastern Michigan University	81,903,067	535,668	18,539
Ferris State University	52,110,400	255,010	8,527
Grand Valley State University **	53,715,559	422,305	14,477
Lake Superior State University	13,392,280	83,136	2,779
Michigan State University	303,826,465	1,139,417	39,455
Michigan Technological University **	51,848,777	178,184	6,109
Northern Michigan University	48,818,439	211,039	7,133
Oakland University	47,212,698	328,001	11,359
Saginaw Valley State University	24,955,312	182,889	6,294
University of Michigan - Ann Arbor **	338,861,239	1,049,734	37,134
University of Michigan - Dearborn **	25,777,192	168,711	5,773
University of Michigan - Flint	22,175,509	149,131	5,050
Wayne State University	238,066,723	659,054	23,095
Western Michigan University	116,517,837	658,307	22,833
Totals	<u>\$ 1,499,659,809</u>	<u>6,581,392</u>	<u>227,995</u>

\* The appropriation amount reported for each university included only the amount specifically appropriated to the university under Act 93, P.A. 1999. A university may receive additional distributions authorized under Act 93, P.A. 1999, or other applicable appropriations acts.

\*\* These 5 universities were selected for audit for fiscal year 1999-2000.

For the 5 selected universities audited for fiscal year 1999-2000, gross appropriations totaled \$550,681,079, the total number of SCHs generated was 2,379,740, and the total number of fiscal year equated students enrolled was 82,931.

## Audit Objective, Scope, and Methodology and Agency Responses

### Audit Objective

The objective of our performance audit of Selected State Universities' Reporting of Enrollment and Other Higher Education Institutional Data Inventory (HEIDI) Data was to assess the accuracy of the State universities' reporting of selected enrollment and other HEIDI data as required by the annual appropriations act for higher education and the State Budget Office annual budget letter to universities.

### Audit Scope

Our audit scope was to examine 5 of the 15 State universities' records supporting selected enrollment student credit hours and other Higher Education Institutional Data Inventory data relating to tuition and fees and general fund expenditures and transfers reported to the State Budget Office for fiscal year 1999-2000. This included verifying resident undergraduate tuition and fees reported and comparing reported instructional and noninstructional expenditures with the audited financial statements. Our audit was conducted in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included such tests of the records and such other auditing procedures as we considered necessary in the circumstances.

The accompanying exhibits, presented as supplemental information, were prepared using information obtained from HEIDI data reported by the universities. We did not audit the average instructional cost per student credit hour included in these exhibits. Our audit was not directed toward expressing an opinion on this information and, accordingly, we express no opinion on it.

### Audit Methodology

To accomplish our objective, we randomly selected 5 universities for audit:

Central Michigan University  
Grand Valley State University  
Michigan Technological University  
University of Michigan - Ann Arbor  
University of Michigan - Dearborn

We tested fiscal year 1999-2000 reported student credit hours and selected other HEIDI data for accuracy and adherence to the annual appropriations act and State Budget Office annual budget letter requirements. Our audit fieldwork was conducted during February and March 2001.

For student credit hours, we verified, on a selective basis, the accuracy and appropriateness of reported totals. We verified the mathematical accuracy of report totals by tracing the report totals to class lists and then to selected student transcripts.

For other HEIDI data, we verified reported general fund expenditures by category (instructional and noninstructional). As a starting point, we obtained and relied on audited financial statement report totals that were compared with the totals reported by universities. We then reviewed selected adjustments from the audited totals and reviewed selected accounting classifications to ensure that the expenditures were properly reported. We also verified the accuracy of the amounts reported by universities for resident undergraduate tuition and fees.

#### Agency Responses

Our audit report contains 4 findings and 4 corresponding recommendations. SBO's and the universities' preliminary responses indicated that they agreed with 2 recommendations and disagreed with 2 recommendations.

The agency preliminary response which follows each recommendation in our report was taken from written comments and oral discussion subsequent to our audit fieldwork. Annual appropriations acts require the principal executive officers of the audited institutions to submit written responses to our audit to the Auditor General, the House and Senate Fiscal Agencies, and the State budget director. The responses are due within 60 days after the audit report has been issued and should specify the action taken by the institutions regarding the audit report's recommendations.

# COMMENT, FINDINGS, RECOMMENDATIONS, AND AGENCY PRELIMINARY RESPONSES

## ACCURACY OF REPORTED ENROLLMENT AND OTHER HEIDI DATA

### COMMENT

**Background:** The appropriations act for higher education (Act 298, P.A. 2000) mandates that the Auditor General audit enrollments at five randomly selected public universities based on the act and definitions and requirements established by the State budget director and the House and Senate Fiscal Agencies. In accordance with the act, these audits are based on uniform reporting categories and include Higher Education Institutional Data Inventory (HEIDI) data. Examples of HEIDI data include resident undergraduate tuition and fees, expenditures, revenue, faculty and staff positions and compensation, student population profiles, physical plant specifications, and student credit hours (SCHs).

**Audit Objective:** To assess the accuracy of the State universities' reporting of selected enrollment and other HEIDI data as required by the annual appropriations act for higher education and the SBO annual budget letter to universities.

**Conclusion:** Our assessment disclosed that 4 of the 5 universities generally reported selected enrollment and other HEIDI data as required. However, our assessment disclosed one material misstatement. Michigan Technological University (MTU) did not include in its tuition and fee report to SBO its required computing access fee that was assessed resident undergraduate students. As a result, SBO was unaware that MTU increased resident undergraduate tuition and fees in excess of 3% for fiscal year 1999-2000, which, according to provisions in the appropriations act boilerplate, required a reduction of approximately \$778,000 in MTU's fiscal year 2000-01 State appropriations.

Our assessment also disclosed reportable conditions related to university compliance with reporting requirement changes, definitions in reporting instructions, and the enrollment count date.

The reporting errors identified in this report, with the exception of Finding 1, may not have a direct dollar impact on the universities' funding. However, it is important for comparative analyses that all universities report their enrollment and other HEIDI data in a consistent manner that adheres to SBO instructions.

## **FINDING**

### **1. Resident Undergraduate Tuition and Fees**

MTU did not include in its tuition and fee report to SBO its required computing access fee that was assessed resident undergraduate students. As a result, SBO was unaware that MTU increased resident undergraduate tuition and fees in excess of 3% for fiscal year 1999-2000, which, according to provisions in the appropriations act boilerplate (Section 403(2), Act 93, P.A. 1999), required a reduction of approximately \$778,000 in MTU's fiscal year 2000-01 State appropriations.

If the increase in the computing access fee was included in the computation of MTU's resident undergraduate tuition and fees, the overall increase in resident undergraduate tuition and fees for fiscal year 1999-2000 is approximately 3.5%. The SBO definition of fees included all mandatory fees paid by a majority of full-time, on-campus, degree-seeking students that are not refundable on request, such as student newspaper and student government fees. MTU required all enrolled students to pay a computing access fee to their academic departments for basic computing. Thus, the computing access fee met the SBO definition of a reportable fee and, therefore, should have been included in MTU's tuition and fees reported to SBO. This subjected MTU to the required reduction in fiscal year 2000-01 appropriations of approximately \$778,000.

## **RECOMMENDATION**

We recommend that MTU include in its tuition and fee report to SBO its required computing access fee that is assessed resident undergraduate students.

## **AGENCY PRELIMINARY RESPONSE**

MTU does not concur with the Office of the Auditor General's Finding 1. The computing access fees charged to many undergraduates do not meet the definition of mandatory fees, in MTU's opinion, and were, therefore, not included in its tuition and fee report to SBO. MTU informed us that its external auditors, first Arthur Anderson L.L.P. and subsequently PricewaterhouseCoopers L.L.P., have

instructed MTU to classify computing access fees in the educational activities category. Further, the fees are departmentally based and are not uniform; they vary by student major. Finally, a student may petition his or her department to have the fee waived. Fee waiver is at the discretion of the department chair. If a student has access to alternative computing facilities, a department chair may well waive the fee.

## **EPILOGUE**

SBO and the House and Senate Fiscal Agencies are responsible for defining the term "residential undergraduate tuition and fees" for legislative reporting purposes.

We believe that the computing access fee meets the established criteria and, therefore, should have been reported.

## **FINDING**

### **2. University Compliance With Reporting Requirement Changes**

The selected universities did not fully comply with changes to reporting instructions as stated in the SBO annual budget letter.

The reporting instructions were substantially changed, starting with the fiscal year 1998-99 reporting period. Universities were required to change the methodology for accumulating SCHs and the related general fund expenditures by program category and for determining the student level for each course. In addition, the instructions specifically required the reporting of instructional costs on a prorated basis when faculty teach in more than one program category.

Our review of university compliance with the recent changes to the reporting instructions relating to enrollment and other HEIDI data for fiscal year 1999-2000 disclosed:

- a. Central Michigan University (CMU), MTU, the University of Michigan - Ann Arbor, and the University of Michigan - Dearborn did not assign all courses to the proper Classification of Instructional Programs (CIP) category. We noted courses at each university that were assigned to the wrong CIP category.

As a result, the universities' reports submitted to SBO contained errors in the CIP category totals for both SCHs and the related general fund instructional expenditures.

- b. Not all universities fully complied with SBO instructions to prorate teaching faculty instructional costs to CIP categories. The universities did not properly prorate instructional costs when faculty taught in more than one CIP category.

As a result, instructional costs reported by the universities did not accurately reflect the actual cost of instruction by CIP category and/or by level. However, the errors did not affect overall instructional costs and only significantly affected CIP code categories with very low SCHs (see supplemental information).

- c. The University of Michigan - Ann Arbor and CMU did not correctly report SCHs by level based on SBO instructions. SBO instructions for reporting SCHs by level (lower division, upper division, master's, graduate professional, and doctorate) changed from student predominance within a course by semester to the university assigned course level based on SBO definitions and university intent.

Our review of SBO instructions and SCHs reported by level disclosed:

- (1) The University of Michigan - Ann Arbor did not report the correct level of SCHs generated in courses applicable to degrees in medicine. SBO instructions require reporting in the graduate professional level SCHs generated in courses applicable to degrees in medicine. The University incorrectly reported SCHs in the doctorate level and, as a result, SCHs were overstated in the doctorate level and understated in the graduate professional level by 43,503.

Subsequent to our audit fieldwork, the University submitted a revised report correcting the level of SCHs reported in error.

- (2) CMU did not accurately report all master's level courses. CMU reported all SCHs generated in courses designated as 500 level as master's level. However, CMU defined its 500 level courses as "Advanced



Undergraduate Courses," which relates to students seeking a bachelor's degree. CMU did allow certain graduate students to apply 500 level courses to their degree programs.

SBO instructions defined master's level courses as involving a program of study of at least the full-time equivalent of one, but not more than two, academic year of work beyond the bachelor's degree. Prior SBO instructions did provide for universities to report 500 level courses as master's level courses. CMU stated that it believed that it followed SBO instructions available at the time that the information was prepared for reporting.

The reporting of all 500 level courses at the master's level did not meet SBO's intended criteria and resulted in overstating the number of SCHs reported at the master's level.

These issues did not affect the total SCHs or total instructional costs reported by the universities. However, the reported SCHs and instructional costs were not always reported in the proper student level and/or CIP category as required by the SBO instructions. Based on our review, it does not appear that these inaccuracies would cause a material misstatement of the reported enrollment and other HEIDI data.

## **RECOMMENDATION**

We recommend that the universities fully comply with changes to reporting instructions as stated in the SBO annual budget letter.

## **AGENCY PRELIMINARY RESPONSE**

The universities agreed that they could improve their applications of the SBO instructions.

## **FINDING**

### **3. Definitions in Reporting Instructions**

The accuracy of university reporting could be enhanced if reporting instructions included definitions of "correspondence course" and "Michigan instructional activity" for the universities' use in determining which type of courses and/or SCHs to include when reporting enrollments.

Annual appropriations acts require universities to exclude SCHs generated through correspondence courses from their enrollment reports, but the acts do not specifically exclude courses taught out-of-State. The acts place the responsibility for establishing reporting definitions and requirements on the State budget director and the House and Senate Fiscal Agencies. The annual budget letter was the method used to notify the universities of the definitions and requirements established for reporting. These instructions are now available through the Internet as the HEIDI User Guide.

Our review of courses offered by the State universities disclosed that courses are taught on campus and off campus at locations that are in-State, out-of-State, or out-of-country and to residents and nonresidents. In addition to the traditional classroom instruction, courses are taught using various audio/visual techniques, including television, videotape, teleconferencing, and the Internet, that can transcend State boundaries. These courses are frequently very similar to traditional correspondence courses except that they do not use the United States Postal Service.

We were informed by the universities that there is a need for a detailed definition of "correspondence course" and "Michigan instructional activity" that would assist them when planning and developing courses and help ensure consistent treatment of SCHs. For example, we were informed by MTU that its enrollment report included SCHs generated by videotapes sent to out-of-State locations and that it believed that these SCHs were properly reported. However, CMU informed us that it does not generally include SCHs generated out-of-State in its enrollment report. Also, the universities offer international study courses that are included in their enrollment reports.

We noted the same condition in our prior audit. SBO concurred with the recommendation. It indicated that it would raise these issues with the House and Senate Fiscal Agencies and the HEIDI Advisory Committee and seek input on improving the reporting instructions.

## **RECOMMENDATION**

WE AGAIN RECOMMEND THAT REPORTING INSTRUCTIONS TO UNIVERSITIES INCLUDE DEFINITIONS OF "CORRESPONDENCE COURSE" AND "MICHIGAN INSTRUCTIONAL ACTIVITY" FOR THE UNIVERSITIES' USE

IN DETERMINING WHICH TYPE OF COURSES AND/OR SCHS TO INCLUDE WHEN REPORTING ENROLLMENTS.

### **AGENCY PRELIMINARY RESPONSE**

SBO agreed that the HEIDI instructions need to be improved with respect to what instructional activity may be reported. The annual appropriations act contains a provision that SCHs generated through correspondence courses are not to be included. However, the act does not address courses offered through the Internet, teleconferencing, etc., that may transcend State boundaries. Improved definitions and instructions are currently under consideration by the HEIDI Advisory Committee, which includes representatives of SBO, the House and Senate Fiscal Agencies, and the universities, for use in reporting HEIDI data for fiscal year 2000-2001. While SBO expects to have the revised HEIDI glossary available by mid-August, the specific treatment of instructional activity related to Internet courses may take additional time to achieve a policy consensus.

### **FINDING**

#### **4. Enrollment Count Date**

CMU did not adhere to SBO enrollment count date instructions. The SBO instructions require that universities report student head count and SCHs at a specific date for each semester consistent from year to year and in accordance with policy established by the governing board.

Our review of CMU's count date policy disclosed that CMU used two different dates for counting SCHs each semester. CMU established an enrollment drop date (based on completion of 10% of the semester) and included course drops after that date in the reported SCHs. However, CMU established a separate enrollment add date which allowed students to add courses throughout the entire semester and be counted in the reported SCHs.

CMU's count date policy did not adhere to the SBO enrollment count date instructions which required universities to report SCHs at a specific date. As a result, CMU increased its enrollment count by approximately 1,000 SCHs.

### **RECOMMENDATION**

We recommend that CMU adhere to SBO enrollment count date instructions.

## **AGENCY PRELIMINARY RESPONSE**

CMU respectfully disagrees with the Office of the Auditor General's finding, yet concurs with the underlying issue.

The CMU Board of Trustees established CMU's count date policy in 1984, and the policy is consistent with the SBO instructions. That is, CMU's count date policy counts head counts and SCHs at a specific date consistent from year to year. It is important to note that CMU's count date policy and the associated SBO instructions have remained unchanged for 16 years and none of the several compliance audits of CMU during this time period have taken exception to the count date policy.

However, CMU does process an inconsequential proportion of "drops" and "adds" on an exception basis after the official end of the "drop and add" period. While CMU is convinced that "exception adds" are offset by the combination of "exception drops" and "drops" for nonpayment of fees, it agrees to review CMU's policy regarding "drops" and "adds" processed on an exception basis.

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## SUPPLEMENTAL INFORMATION

SELECTED UNIVERSITIES' REPORTING OF ENROLLMENT AND OTHER HEIDI DATA  
 Student Credit Hours (SCHs) and Average Instructional Cost Per SCH - Lower Division  
 For the Fiscal Year Ended June 30, 2000

Classification of Instructional Programs (CIP) Code	Central Michigan University		Grand Valley State University	
	SCHs	Average Instructional Cost Per SCH*	SCHs	Average Instructional Cost Per SCH*
		UNAUDITED		UNAUDITED
Agricultural Business and Production	0	\$ 0	0	\$ 0
Conservation and Renewable Natural Resources	0	\$ 0	0	\$ 0
Architecture and Related Programs	0	\$ 0	0	\$ 0
Area, Ethnic, and Cultural Studies	213	\$ 37.72	1,170	\$ 29.64
Communications	7,861	\$ 60.67	6,531	\$ 79.94
Computer and Information Services	8,640	\$ 106.62	11,491	\$ 159.96
Education	6,918	\$ 69.00	11,580	\$ 92.15
Engineering	0	\$ 0	2,175	\$ 293.99
Engineering - Related Technologies	3,859	\$ 118.47	0	\$ 0
Foreign Languages and Literatures	8,324	\$ 95.64	11,223	\$ 90.32
Home Economics, General	10,070	\$ 65.87	0	\$ 0
English Language and Literature/Letters	31,402	\$ 94.76	21,941	\$ 104.48
Liberal Arts and Sciences, General Studies and Humanities	0	\$ 0	4,615	\$ 42.68
Library Sciences	293	\$ 0	0	\$ 0
Biological Sciences/Life Sciences	12,323	\$ 108.16	13,097	\$ 62.36
Mathematics	30,282	\$ 70.14	35,025	\$ 73.49
Military Technologies	277	\$ 92.97	0	\$ 0
Multi/Interdisciplinary Studies	3,077	\$ 129.80	0	\$ 0
Parks, Recreation, Leisure, and Fitness Studies	12,245	\$ 93.57	0	\$ 0
Philosophy and Religion	9,879	\$ 79.48	8,574	\$ 86.56
Physical Sciences	26,528	\$ 87.09	26,084	\$ 112.88
Psychology	13,998	\$ 64.28	7,794	\$ 36.76
Protective Services	0	\$ 0	3,573	\$ 51.93
Public Administration and Services	618	\$ 42.98	1,041	\$ 168.57
Social Sciences and History	48,023	\$ 76.01	31,692	\$ 78.51
Visual and Performing Arts	25,202	\$ 88.66	19,551	\$ 128.88
Health Professions and Related Sciences	0	\$ 0	0	\$ 0
Dentistry	0	\$ 0	0	\$ 0
Health and Medical Assistants	0	\$ 0	0	\$ 0
Nursing	0	\$ 0	0	\$ 0
Pharmacy	0	\$ 0	0	\$ 0
Public Health	0	\$ 0	0	\$ 0
Health Professions and Related Sciences, Other	8,810	\$ 112.47	10,829	\$ 72.12
Business Management and Administrative Services	27,055	\$ 80.72	9,370	\$ 102.56
Totals	<u>295,897</u>	\$ 84.10	<u>237,356</u>	\$ 93.02

\* Average instructional cost per SCH was calculated based on instructional costs and SCHs reported to the State Budget Office by the universities. We verified that total instructional costs agreed with the amount reported in the universities' audited financial statements. However, we did not perform specific audit procedures to ensure that the amounts reported by level by CIP code were correct.

Michigan Technological University		University of Michigan - Ann Arbor		University of Michigan - Dearborn	
SCHs	Average Instructional Cost Per SCH* UNAUDITED	SCHs	Average Instructional Cost Per SCH* UNAUDITED	SCHs	Average Instructional Cost Per SCH* UNAUDITED
625	\$ 124.21	0	\$ 0	0	\$ 0
350	\$ 373.18	1,381	\$ 120.86	0	\$ 0
0	\$ 0	1,086	\$ 113.20	0	\$ 0
0	\$ 0	10,013	\$ 168.30	0	\$ 0
444	\$ 209.38	6,157	\$ 84.17	0	\$ 0
5,751	\$ 94.99	84	\$ 305.15	2,753	\$ 184.65
4,523	\$ 77.27	93	\$ 236.70	1,170	\$ 144.26
15,314	\$ 147.68	37,531	\$ 129.82	4,858	\$ 255.46
4,058	\$ 198.30	0	\$ 0	0	\$ 0
1,715	\$ 144.14	57,778	\$ 147.10	4,929	\$ 138.75
0	\$ 0	0	\$ 0	0	\$ 0
6,155	\$ 102.62	32,967	\$ 180.27	12,349	\$ 110.90
0	\$ 0	13,416	\$ 295.59	0	\$ 0
0	\$ 0	0	\$ 0	0	\$ 0
2,099	\$ 95.24	14,381	\$ 167.08	5,413	\$ 177.47
19,244	\$ 102.93	39,897	\$ 128.11	14,143	\$ 136.96
283	\$ 163.86	236	\$ 391.89	0	\$ 0
3	\$ 0	0	\$ 0	0	\$ 0
0	\$ 0	4,105	\$ 68.35	0	\$ 0
0	\$ 0	7,370	\$ 85.58	0	\$ 0
19,997	\$ 85.62	57,970	\$ 149.93	7,546	\$ 234.09
1,064	\$ 29.47	16,020	\$ 80.18	3,375	\$ 98.57
0	\$ 0	0	\$ 0	0	\$ 0
0	\$ 0	0	\$ 0	0	\$ 0
9,579	\$ 62.31	59,295	\$ 80.43	14,801	\$ 121.54
1,681	\$ 244.45	25,403	\$ 252.25	4,223	\$ 115.96
147	\$ 110.56	1,431	\$ 0	0	\$ 0
0	\$ 0	754	\$ 0	0	\$ 0
0	\$ 0	0	\$ 0	0	\$ 0
0	\$ 0	3,347	\$ 236.17	0	\$ 0
0	\$ 0	0	\$ 0	0	\$ 0
0	\$ 0	0	\$ 0	0	\$ 0
0	\$ 0	0	\$ 0	0	\$ 0
0	\$ 0	0	\$ 0	0	\$ 0
3,579	\$ 200.67	4,752	\$ 84.42	3,483	\$ 153.36
96,611	\$ 112.36	395,467	\$ 143.33	79,043	\$ 149.17



SELECTED UNIVERSITIES' REPORTING OF ENROLLMENT AND OTHER HEIDI DATA  
Student Credit Hours (SCHs) and Average Instructional Cost Per SCH - Upper Division  
For the Fiscal Year Ended June 30, 2000

Classification of Instructional Programs (CIP) Code	Central Michigan University		Grand Valley State University	
	SCHs	Average Instructional Cost Per SCH*	SCHs	Average Instructional Cost Per SCH*
		UNAUDITED		UNAUDITED
Agriculture Business and Production	0	\$ 0	0	\$ 0
Conservation and Renewable Natural Resources	0	\$ 0	0	\$ 0
Architecture and Related Programs	0	\$ 0	0	\$ 0
Area, Ethnic, and Cultural Studies	511	\$ 29.01	1,018	\$ 59.79
Communications	7,434	\$ 117.21	4,596	\$ 175.21
Computer and Information Services	1,404	\$ 234.18	3,621	\$ 332.48
Education	21,984	\$ 157.14	16,861	\$ 132.94
Engineering	0	\$ 0	2,050	\$ 396.99
Engineering - Related Technologies	6,083	\$ 168.95	0	\$ 0
Foreign Languages and Literatures	1,486	\$ 212.51	2,849	\$ 198.41
Home Economics, General	8,857	\$ 136.12	0	\$ 0
English Language and Literature/Letters	12,419	\$ 169.70	8,109	\$ 192.89
Liberal Arts and Sciences, General Studies and Humanities	0	\$ 0	4,513	\$ 26.11
Library Sciences	0	\$ 0	0	\$ 0
Biological Sciences/Life Sciences	3,432	\$ 212.16	5,767	\$ 194.35
Mathematics	1,255	\$ 239.80	2,202	\$ 239.84
Military Technologies	102	\$ 262.78	0	\$ 0
Multi/Interdisciplinary Studies	378	\$ 792.99	0	\$ 0
Parks, Recreation, Leisure, and Fitness Studies	9,506	\$ 95.40	0	\$ 0
Philosophy and Religion	6,964	\$ 62.24	530	\$ 365.53
Physical Sciences	4,046	\$ 356.32	1,413	\$ 725.76
Psychology	9,739	\$ 99.61	18,245	\$ 109.93
Protective Services	0	\$ 0	7,736	\$ 123.63
Public Administration and Services	584	\$ 61.87	2,479	\$ 238.76
Social Sciences and History	19,152	\$ 148.63	16,766	\$ 169.05
Visual and Performing Arts	5,171	\$ 316.44	4,805	\$ 349.60
Health Professions and Related Sciences	0	\$ 0	0	\$ 0
Dentistry	0	\$ 0	0	\$ 0
Health and Medical Assistants	0	\$ 0	0	\$ 0
Nursing	0	\$ 0	5,190	\$ 259.61
Pharmacy	0	\$ 0	0	\$ 0
Public Health	0	\$ 0	0	\$ 0
Health Professions and Related Sciences, Other	6,416	\$ 176.11	9,156	\$ 194.70
Business Management and Administrative Services	<u>33,926</u>	\$ <u>177.01</u>	<u>22,785</u>	\$ <u>197.01</u>
Totals	<u>160,849</u>	\$ <u>162.19</u>	<u>140,691</u>	\$ <u>184.29</u>

\* Average instructional cost per SCH was calculated based on instructional costs and SCHs reported to the State Budget Office by the universities. We verified that total instructional costs agreed with the amount reported in the universities' audited financial statements. However, we did not perform specific audit procedures to ensure that the amounts reported by level by CIP code were correct.

Michigan Technological University		University of Michigan - Ann Arbor		University of Michigan - Dearborn	
SCHs	Average Instructional Cost Per SCH* UNAUDITED	SCHs	Average Instructional Cost Per SCH* UNAUDITED	SCHs	Average Instructional Cost Per SCH* UNAUDITED
2,538	\$ 149.01	0	\$ 0	0	\$ 0
0	\$ 0	5,779	\$ 264.72	0	\$ 0
0	\$ 0	7,106	\$ 223.58	0	\$ 0
0	\$ 0	7,489	\$ 408.38	0	\$ 0
2,905	\$ 162.02	6,173	\$ 178.93	0	\$ 0
3,108	\$ 277.43	0	\$ 0	2,669	\$ 184.65
1,159	\$ 482.90	9,699	\$ 218.22	8,286	\$ 144.27
32,655	\$ 248.00	59,294	\$ 202.96	10,196	\$ 255.46
1,305	\$ 257.05	0	\$ 0	0	\$ 0
475	\$ 393.95	16,706	\$ 312.95	799	\$ 138.75
0	\$ 0	0	\$ 0	0	\$ 0
3,253	\$ 222.29	18,665	\$ 204.95	6,802	\$ 110.90
0	\$ 0	9,463	\$ 405.46	0	\$ 0
0	\$ 0	0	\$ 0	0	\$ 0
2,133	\$ 334.53	13,864	\$ 321.83	2,751	\$ 177.47
6,385	\$ 174.24	18,211	\$ 176.87	3,086	\$ 136.96
195	\$ 218.63	351	\$ 391.89	0	\$ 0
27	\$ 302.67	0	\$ 0	0	\$ 0
0	\$ 0	7,427	\$ 163.56	0	\$ 0
0	\$ 0	6,490	\$ 133.21	0	\$ 0
3,623	\$ 423.32	6,113	\$ 827.71	1,187	\$ 234.09
888	\$ 100.50	29,258	\$ 123.02	8,304	\$ 98.57
0	\$ 0	0	\$ 0	0	\$ 0
46	\$ 187.61	87	\$ 2.97	0	\$ 0
5,600	\$ 171.63	53,319	\$ 156.84	13,619	\$ 121.54
1,162	\$ 314.10	20,802	\$ 414.25	1,215	\$ 115.96
327	\$ 351.01	1,061	\$ 0	0	\$ 0
0	\$ 0	1,433	\$ 0	0	\$ 0
0	\$ 0	0	\$ 0	0	\$ 0
0	\$ 0	7,614	\$ 287.16	0	\$ 0
0	\$ 0	2,203	\$ 351.77	0	\$ 0
0	\$ 0	72	\$ 0	0	\$ 0
0	\$ 0	0	\$ 0	0	\$ 0
4,539	\$ 406.88	19,371	\$ 207.64	13,656	\$ 153.36
72,323	\$ 254.57	328,050	\$ 234.25	72,570	\$ 152.35

SELECTED UNIVERSITIES' REPORTING OF ENROLLMENT AND OTHER HEIDI DATA  
Student Credit Hours (SCHs) and Average Instructional Cost Per SCH - Master's Level  
For the Fiscal Year Ended June 30, 2000

Classification of Instructional Programs (CIP) Code	Central Michigan University		Grand Valley State University	
	SCHs	Average Instructional Cost Per SCH*	SCHs	Average Instructional Cost Per SCH*
		UNAUDITED		UNAUDITED
Agriculture Business and Production	0	\$ 0	0	\$ 0
Conservation and Renewable Natural Resources	0	\$ 0	0	\$ 0
Architecture and Related Programs	0	\$ 0	0	\$ 0
Area, Ethnic, and Cultural Studies	18	\$ 111.94	0	\$ 0
Communications	2,128	\$ 312.06	342	\$ 431.24
Computer and Information Services	2,736	\$ 96.91	1,248	\$ 433.52
Education	18,821	\$ 203.32	17,876	\$ 168.13
Engineering	0	\$ 0	103	\$ 1,567.71
Engineering - Related Technologies	2,515	\$ 173.39	0	\$ 0
Foreign Languages and Literatures	301	\$ 325.59	0	\$ 0
Home Economics, General	1,491	\$ 249.50	0	\$ 0
English Language and Literature/Letters	5,133	\$ 235.31	306	\$ 403.20
Liberal Arts and Sciences, General Studies and Humanities	360	\$ 113.50	919	\$ 23.82
Library Sciences	404	\$ 12.31	0	\$ 0
Biological Sciences/Life Sciences	2,098	\$ 451.76	186	\$ 267.10
Mathematics	2,100	\$ 372.27	234	\$ 339.91
Multi/Interdisciplinary Studies	184	\$ 498.61	0	\$ 0
Parks, Recreation, Leisure, and Fitness Studies	5,206	\$ 194.20	0	\$ 0
Philosophy and Religion	304	\$ 123.98	0	\$ 0
Physical Sciences	901	\$ 964.16	165	\$ 218.50
Psychology	4,210	\$ 296.39	0	\$ 0
Protective Services	0	\$ 0	297	\$ 524.30
Public Administration and Services	120	\$ 115.46	10,180	\$ 216.79
Social Sciences and History	7,218	\$ 256.34	591	\$ 288.12
Visual and Performing Arts	2,448	\$ 438.21	0	\$ 0
Health Professions and Related Sciences	0	\$ 0	0	\$ 0
Dentistry	0	\$ 0	0	\$ 0
Health and Medical Assistants	3,559	\$ 0	0	\$ 0
Nursing	0	\$ 0	1,721	\$ 755.22
Public Health	0	\$ 0	0	\$ 0
Health Professions and Related Sciences, Other	14,068	\$ 225.92	5,691	\$ 146.18
Business Management and Administrative Services	24,347	\$ 103.32	4,399	\$ 321.43
Totals	<u>100,670</u>	\$ 203.98	<u>44,258</u>	\$ 231.47

\* Average instructional cost per SCH was calculated based on instructional costs and SCHs reported to the State Budget Office by the universities. We verified that total instructional costs agreed with the amount reported in the universities' audited financial statements. However, we did not perform specific audit procedures to ensure that the amounts reported by level by CIP code were correct.

Michigan Technological University		University of Michigan - Ann Arbor		University of Michigan - Dearborn	
SCHs	Average Instructional Cost Per SCH* UNAUDITED	SCHs	Average Instructional Cost Per SCH* UNAUDITED	SCHs	Average Instructional Cost Per SCH* UNAUDITED
733	\$ 833.02	0	\$ 0	0	\$ 0
0	\$ 0	2,487	\$ 578.34	0	\$ 0
0	\$ 0	6,798	\$ 504.07	0	\$ 0
0	\$ 0	471	\$ 1,622.21	0	\$ 0
34	\$ 1,432.97	12	\$ 3,354.33	0	\$ 0
461	\$ 1,103.87	0	\$ 0	1,392	\$ 0
251	\$ 13.92	3,859	\$ 626.54	3,566	\$ 144.27
3572	\$ 1,459.67	17,362	\$ 740.21	6,813	\$ 255.46
0	\$ 0	0	\$ 0	0	\$ 0
18	\$ 0	1,444	\$ 1,238.00	0	\$ 0
0	\$ 0	0	\$ 0	0	\$ 0
323	\$ 1,139.78	1,303	\$ 839.28	0	\$ 0
0	\$ 0	190	\$ 685.42	0	\$ 0
0	\$ 0	4,686	\$ 441.67	0	\$ 0
189	\$ 1,509.41	251	\$ 386.41	54	\$ 177.46
285	\$ 1,371.66	2,634	\$ 864.46	183	\$ 136.96
0	\$ 0	192	\$ 5,531.17	0	\$ 0
0	\$ 0	378	\$ 679.33	0	\$ 0
0	\$ 0	178	\$ 2,218.69	0	\$ 0
667	\$ 1,359.71	2,259	\$ 1,424.78	0	\$ 0
0	\$ 0	3,626	\$ 587.41	0	\$ 0
0	\$ 0	0	\$ 0	0	\$ 0
0	\$ 0	20,672	\$ 287.83	0	\$ 0
313	\$ 1,527.46	6,792	\$ 679.00	328	\$ 121.55
0	\$ 0	5,885	\$ 950.58	0	\$ 0
1	\$ 2,783.00	0	\$ 0	0	\$ 0
0	\$ 0	1,224	\$ 0	0	\$ 0
0	\$ 0	0	\$ 0	0	\$ 0
0	\$ 0	2,562	\$ 884.31	0	\$ 0
0	\$ 0	17,930	\$ 353.67	0	\$ 0
0	\$ 0	0	\$ 0	0	\$ 0
1	\$ 15,564.00	47,879	\$ 267.02	4,762	\$ 153.36
6,848	\$ 1,289.92	151,074	\$ 483.23	17,098	\$ 193.99

## Glossary of Acronyms and Terms

CIP	Classification of Instructional Programs.
CMU	Central Michigan University.
HEGIS	Higher Education General Information Survey.
HEIDI	Higher Education Institutional Data Inventory.
material misstatement	A misstatement in the enrollment and other HEIDI data that causes the data to not present fairly the actual enrollment and other HEIDI data in conformity with the annual appropriations act boilerplate language and the SBO annual budget letter.
MTU	Michigan Technological University.
performance audit	An economy and efficiency audit or a program audit that is designed to provide an independent assessment of the performance of a governmental entity, program, activity, or function to improve public accountability and to facilitate decision making by parties responsible for overseeing or initiating corrective action.
predominant student level	The course level of the majority or plurality of students enrolled in a course.
reportable condition	A matter coming to the auditor's attention that, in the auditor's judgment, should be communicated because it represents either an opportunity for improvement or a significant deficiency in management's ability to operate a program in an effective and efficient manner.
SBO	State Budget Office.

student credit hours.

The level for which each course was intended, which includes the following categories:

Upper division - Instruction at the junior and senior levels.

Graduate professional - Instruction applicable to degrees in medicine, veterinary medicine, dentistry, law, and doctorate of pharmacy.

Doctorate - Instruction applicable to specialist or doctorate degrees (beyond the master's degree).